

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH : G : NEW DELHI
(Through Virtual Hearing)

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER
AND
SHRI KULDIP SINGH, JUDICIAL MEMBER

ITA No.3793/Del/2017
Assessment Year: 2005-06

DCIT,
Central Circle,
2nd Floor, CGO Complex-I,
Hapur Chungi,
Ghaziabad.

Vs Supertech Construction Pvt. Ltd.,
B-28, 29, III rd Floor,
Sector-58,
Noida.

PAN: AABCS0646N

(Appellant)

(Respondent)

Assessee by	:	None
Revenue by	:	Shri Prakash Dubey, Sr. DR
Date of Hearing	:	02.02.2021
Date of Pronouncement	:	02.02.2021

ORDER

PER R.K. PANDA, AM:

This appeal filed by the Revenue is directed against the order dated 16th March, 2017 of the CIT(A)-4, Kanpur, relating to assessment year 2005-06.

2. None appeared on behalf of the assessee. It was seen that the tax effect involved in the grounds raised by the Revenue in this appeal is below Rs.50 lakhs. The CBDT, vide Circular No.17/2019 dated 8th August, 2019 has raised the monetary limit for filing of appeal by the Revenue before the Tribunal to Rs.50 lakhs. Vide Notification dated 20th August, 2019 it has been clarified that the revised monetary limit so mentioned in the Circular No.17/2019 is applicable even to pending appeals. Since, in the instant case, admittedly, the tax effect involved in the grounds raised by the Revenue is below Rs.50 lakhs, therefore, in

view of the CBDT Circular No.17/2019 dated 8th August, 2019 and the subsequent clarification by the CBDT on 20th August, 2019 to the effect that the said Circular is applicable even to pending appeals, the appeal filed by the Revenue is not maintainable. Accordingly, the same is dismissed.

3. However, if the Revenue at any point of time finds that the tax effect involved in the grounds of the Revenue is more than Rs.50 lakhs or that the same is falling under the exceptions provided in the said Circular, the Revenue may move necessary application for recall of this order.

4. In the result, the appeal filed by the Revenue is dismissed.

The decision was pronounced in the open court on 02.02.2021.

Sd/-

(KULDIP SINGH)
JUDICIAL MEMBER

Dated: 02nd February, 2021

dk

Copy forwarded to

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Sd/-

(R.K. PANDA)
ACCOUNTANT MEMFBER

Asstt. Registrar, ITAT, New Delhi